



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ADAMS MUNICIPAL WATER & SEWER UTILITY

Principal Office: 101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ADAMS MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 101 N. MAIN STREET

P.O. BOX 1009

ADAMS, WI 53910-1009

**When was utility organized?** 12/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS LINDA L RITCHIE**Title:** CLERK-TREASURER**Office Address:**

101 N. MAIN STREET

P.O. BOX 1009

ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 6516**Fax Number:** (608) 339 - 8170**E-mail Address:** adamsct@maqs.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** TIM HERLITZKA**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 240 - 6622**Fax Number:** (608) 240 - 8532**E-mail Address:** therlitzka@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ROBERT EGGBRECHT**Title:** ALDERPERSON**Office Address:**

101 NORTH MAIN STREET

P.O. BOX 1009

ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 6516**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** TIM HERLITZKA**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 240 - 6622**Fax Number:** (608) 240 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 2/16/2004**Period covered by most recent audit:** 1/1/03 - 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. ROBERT ELLISOR**Title:** CITY ADMINISTRATOR**Office Address:**101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009**Telephone:** (608) 339 - 3913**Fax Number:** (608) 339 - 8040**E-mail Address:** adamsca@maqs.net

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**Name of utility commission/committee:**    City of Adams Public Works Committee

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**Names of members of utility commission/committee:**ROBERT EGGBRECHT  
ROBERT GOODHUE  
WILBUR JENSEN  
KENNETH ROMELL  
DONALD WILLIAMS  
WILLIAM WORMET

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/8/1968**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	412,138	320,739	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	169,385	265,128	<b>2</b>
Depreciation Expense (403)	36,591	62,100	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	51,982	56,505	<b>5</b>
<b>Total Operating Expenses</b>	<b>257,958</b>	<b>383,733</b>	
<b>Net Operating Income</b>	<b>154,180</b>	<b>(62,994)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>154,180</b>	<b>(62,994)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	10,087	14,275	<b>9</b>
Miscellaneous Nonoperating Income (421)	(24,976)	33,705	<b>10</b>
<b>Total Other Income</b>	<b>(14,889)</b>	<b>47,980</b>	
<b>Total Income</b>	<b>139,291</b>	<b>(15,014)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	26,466	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>26,466</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>112,825</b>	<b>(15,014)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	80,582	95,778	<b>13</b>
Amortization of Debt Discount and Expense (428)	17,036	970	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	1,534	2,057	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>99,152</b>	<b>98,805</b>	
<b>Net Income</b>	<b>13,673</b>	<b>(113,819)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,265,872	1,204,059	<b>19</b>
Balance Transferred from Income (433)	13,673	(113,819)	<b>20</b>
Miscellaneous Credits to Surplus (434)	2,681,484	175,632	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	140,525	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)		0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,820,504</b>	<b>1,265,872</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	412,138		412,138	1
<b>Total (Acct. 400):</b>	<b>412,138</b>	<b>0</b>	<b>412,138</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	169,385		169,385	2
<b>Total (Acct. 401):</b>	<b>169,385</b>	<b>0</b>	<b>169,385</b>	
<b>Depreciation Expense (403):</b>				
Derived	36,591		36,591	3
<b>Total (Acct. 403):</b>	<b>36,591</b>	<b>0</b>	<b>36,591</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	51,982		51,982	5
<b>Total (Acct. 408):</b>	<b>51,982</b>	<b>0</b>	<b>51,982</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>154,180</b>	<b>0</b>	<b>154,180</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	10,087	0	10,087	10
<b>Total (Acct. 419):</b>	<b>10,087</b>	<b>0</b>	<b>10,087</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
SEWER GRANT AMORTIZATION	7,380	0	<b>7,380 12</b>
NON-REGULATED SEWER LOSS	(32,356)	0	<b>(32,356) 13</b>
<b>Total (Acct. 421):</b>	<b>(24,976)</b>	<b>0</b>	<b>(24,976)</b>
<b>TOTAL OTHER INCOME:</b>	<b>(14,889)</b>	<b>0</b>	<b>(14,889)</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 14</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		26,466	<b>26,466 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>26,466</b>	<b>26,466</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>26,466</b>	<b>26,466</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	80,582		<b>80,582 17</b>
<b>Total (Acct. 427):</b>	<b>80,582</b>	<b>0</b>	<b>80,582</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	17,036		<b>17,036 18</b>
<b>Total (Acct. 428):</b>	<b>17,036</b>	<b>0</b>	<b>17,036</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		<b>0 19</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	1,534		<b>1,534 20</b>
<b>Total (Acct. 430):</b>	<b>1,534</b>	<b>0</b>	<b>1,534</b>

**Other Interest Expense (431):**

Derived	0		<b>0 21</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>99,152</b>	<b>0</b>	<b>99,152</b>
<b>NET INCOME:</b>	<b>40,139</b>	<b>(26,466)</b>	<b>13,673</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,265,872	0	1,265,872 23
<b>Total (Acct. 216):</b>	<b>1,265,872</b>	<b>0</b>	<b>1,265,872</b>
Balance Transferred from Income (433):			
Derived	40,139	(26,466)	13,673 24
<b>Total (Acct. 433):</b>	<b>40,139</b>	<b>(26,466)</b>	<b>13,673</b>
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF NON-REGULATED SEWER CIAC	0	1,539,371	1,539,371 25
ELIMINATION OF WATER CIAC	0	1,089,370	1,089,370 26
TAX EQUIVALENT WAIVED	52,743	0	52,743 27
<b>Total (Acct. 434):</b>	<b>52,743</b>	<b>2,628,741</b>	<b>2,681,484</b>
Miscellaneous Debits to Surplus--Debit (435):			
RECLASSIFICATION OF PRIOR PAYMENT FOR TOWER P	140,525	0	140,525 28
<b>Total (Acct. 435)--Debit:</b>	<b>140,525</b>	<b>0</b>	<b>140,525</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,218,229</b>	<b>2,602,275</b>	<b>3,820,504</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	412,138	0	0	0	<b>412,138</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>412,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>412,138</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,385,528	3,341,506	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	727,712	540,855	<b>2</b>
<b>Net Utility Plant</b>	<b>2,657,816</b>	<b>2,800,651</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,867,841	4,816,368	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	819,524	704,457	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,048,317</b>	<b>4,111,911</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	8,879	15,396	<b>6</b>
Special Funds (125)	519,912	553,478	<b>7</b>
<b>Total Other Property and Investments</b>	<b>4,577,108</b>	<b>4,680,785</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	112,098	206,067	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	99,633	92,358	<b>11</b>
Other Accounts Receivable (143)	89,827	151,393	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,212	10,367	<b>14</b>
Materials and Supplies (150)	15,549	15,787	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		900	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>321,319</b>	<b>476,872</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,189	15,440	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>20,189</b>	<b>15,440</b>	
<b>Total Assets and Other Debits</b>	<b>7,576,432</b>	<b>7,973,748</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,147,025	1,147,025	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,820,504	1,265,872	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,967,529</b>	<b>2,412,897</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,494,408	2,652,900	<b>24</b>
Advances from Municipality (223)	25,704	34,271	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,520,112</b>	<b>2,687,171</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	7,663	5,067	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	50,748	52,743	<b>31</b>
Interest Accrued (237)	9,600	18,400	<b>32</b>
Other Current and Accrued Liabilities (238)	20,780	17,824	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>88,791</b>	<b>94,034</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,779,646	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>7,576,432</b>	<b>7,973,748</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,341,506	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,145,253	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,240,275	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>3,385,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	550,341	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	177,371	0	0	0	12
<b>Total Accumulated Provision</b>	<b>727,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,657,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	540,855				<b>540,855</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,591				<b>36,591</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,545				<b>3,545</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>40,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,136</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,722				<b>25,722</b>	<b>15</b>
Cost of removal	4,928				<b>4,928</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>30,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,650</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>550,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,341</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	26,466				<b>26,466</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	150,905				<b>150,905</b>	<b>10</b>
<b>Total credits</b>	<b>177,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,371</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>177,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,371</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	4,815,721	75,573	24,100	<b>4,867,194</b>	<b>1</b>
<b>Other (specify):</b>					
Land for future use	647			<b>647</b>	<b>2</b>
Construction work in progress	0			<b>0</b>	<b>3</b>
<b>Total Nonutility Property (121)</b>	<b>4,816,368</b>	<b>75,573</b>	<b>24,100</b>	<b>4,867,841</b>	
Less accum. prov. depr. & amort. (122)	704,457	139,167	24,100	<b>819,524</b>	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,111,911</b>	<b>(63,594)</b>	<b>0</b>	<b>4,048,317</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,310	13,555	2
Sewer utility	2,239	2,232	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>15,549</b>	<b>15,787</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS	15,440	428	0	1
2003 REVENUE BONDS	1,596	428	20,189	2
<b>Total</b>			<b>20,189</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,147,025	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>1,147,025</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1971 Water & Sewer Revenue Bonds	04/01/1971	04/01/2010	5.00%	0	<b>1</b>
1993 Water & Sewer Revenue Bonds	09/01/1993	04/01/2013	5.00%	0	<b>2</b>
1997 CLEAN WATER FUND LOAN	10/22/1997	05/01/2017	3.00%	308,775	<b>3</b>
2000 CLEAN WATER FUND LOAN	08/23/2000	05/01/2020	2.97%	1,630,633	<b>4</b>
2003 REVENUE BONDS	08/01/2003	05/01/2012	2.50%	555,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>2,494,408</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 ADVANCE FROM TIF	12/31/1997	12/01/2006	5.00%	25,704	1
<b>Total for Account 223</b>				<b>25,704</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	52,743	1
<b>Accruals:</b>		
Charged water department expense	51,982	2
Charged electric department expense		3
Charged sewer department expense	1,040	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>53,022</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	52,743	6
Social Security taxes	1,892	7
PSC Remainder Assessment	382	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>55,017</b>	
<b>Balance end of year</b>	<b>50,748</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1971 REVENUE BONDS	700	2,150	2,850	0	1
1993 REVENUE BONDS	7,700	19,764	27,464	0	2
1997 CLEAN WATER FUND	1,600	9,445	9,545	1,500	3
2000 CLEAN WATER FUND	8,400	49,223	49,523	8,100	4
2003 REVENUE BONDS				0	5
<b>Subtotal</b>	<b>18,400</b>	<b>80,582</b>	<b>89,382</b>	<b>9,600</b>	
<b>Advances from Municipality (223)</b>					
1997 ADVANCE FROM TIF	0	1,534	1,534	0	6
<b>Subtotal</b>	<b>0</b>	<b>1,534</b>	<b>1,534</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,400</b>	<b>82,116</b>	<b>90,916</b>	<b>9,600</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	8,879	2
<b>Total (Acct. 124):</b>	<b>8,879</b>	
<b>Special Funds (125):</b>		
REDEMPTION	108,491	3
RESERVE	65,008	4
DEPRECIATION	51,614	5
CONSTRUCTION	28,037	6
REPLACEMENT	266,762	7
<b>Total (Acct. 125):</b>	<b>519,912</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	99,633	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>99,633</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	89,827	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>89,827</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS ON TAX ROLL	4,212	16
<b>Total (Acct. 145):</b>	<b>4,212</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,123,242	0	0	0	<b>2,123,242</b>	<b>1</b>
Materials and Supplies	13,432	0	0	0	<b>13,432</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	545,598	0	0	0	<b>545,598</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>1,591,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,591,076</b>	
Net Operating Income	154,180	0	0	0	<b>154,180</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.69%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.69%</b>	

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## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

Refinanced the 1971 and 1993 revenue bonds.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Amount included in Account 436 represents an adjustment made after submitting the 2002 annual report which was made to reclassify the payment of tower painting costs originally charged to the TIF district.

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### Signature Page (Page ii)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

Adams Municipal Water & Sewer Utility  
Adams, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of Adams Municipal Water & Sewer Utility, an enterprise fund of the City of Adams as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 16, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,240,275	0	0	1,539,371	0	<b>2,779,646</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,240,275			1,539,371		<b>2,779,646</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	406,966	310,279	<b>1</b>
<b>Total Sales of Water</b>	<b>406,966</b>	<b>310,279</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,663	1,200	<b>2</b>
Other Water Revenues (474)	3,509	9,260	<b>3</b>
Amortization of Construction Grants (475)		0	<b>4</b>
<b>Total Other Operating Revenues</b>	<b>5,172</b>	<b>10,460</b>	
<b>Total Operating Revenues</b>	<b>412,138</b>	<b>320,739</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	87,901	199,636	<b>5</b>
General Operating Expenses (680-690)	81,484	65,492	<b>6</b>
<b>Total Operation and Maintenance Expenses</b>	<b>169,385</b>	<b>265,128</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	36,591	62,100	<b>7</b>
Amortization Expense (404)		0	<b>8</b>
Taxes (408)	51,982	56,505	<b>9</b>
<b>Total Other Operating Expenses</b>	<b>88,573</b>	<b>118,605</b>	
<b>Total Operating Expenses</b>	<b>257,958</b>	<b>383,733</b>	
<b>NET OPERATING INCOME</b>	<b>154,180</b>	<b>(62,994)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	427		2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>427</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	640	27,066	131,295	4
Commercial	133	14,983	52,594	5
Industrial	2	5,781	10,331	6
<b>Total Metered Sales to General Customers (461)</b>	<b>775</b>	<b>47,830</b>	<b>194,220</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		120,128	8
Other Sales to Public Authorities (464)	9	2,688	8,048	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	56,154	84,570	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>793</b>	<b>107,099</b>	<b>406,966</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
Village of Friendship	Village limits	56,154	84,570	1
<b>Total</b>		<b>56,154</b>	<b>84,570</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	101,228	1
Wholesale fire protection billed	18,900	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>120,128</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,663	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,663</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,443	7
<b>Other (specify):</b>		
MISCELLANEOUS REVENUES	66	8
<b>Total Other Water Revenues (474)</b>	<b>3,509</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	52,136	35,909	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	14,903	12,221	3
Chemicals (630)	1,458	1,154	4
Supplies and Expenses (640)	3,465	4,867	5
Repairs of Water Plant (650)	15,939	144,856	6
Transportation Expenses (660)		629	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>87,901</b>	<b>199,636</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	25,181	22,560	8
Office Supplies and Expenses (681)	4,355	7,730	9
Outside Services Employed (682)	8,968	10,138	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)	24,642	16,968	12
Regulatory Commission Expenses (688)		7,536	13
Miscellaneous General Expenses (689)	18,338	560	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>81,484</b>	<b>65,492</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>169,385</b>	<b>265,128</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		50,748	52,743	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,040	880	2
<b>Net property tax equivalent</b>		<b>49,708</b>	<b>51,863</b>	
Social Security		1,892	4,357	3
PSC Remainder Assessment		382	285	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>51,982</b>	<b>56,505</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Adams				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.229349				3
County tax rate	mills		8.435575				4
Local tax rate	mills		7.321795				5
School tax rate	mills		9.903310				6
Voc. school tax rate	mills		1.871538				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.761567</b>				10
Less: state credit	mills		1.172552				11
<b>Net tax rate</b>	mills		<b>26.589015</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.321795</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.774848</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.096643</b>				17
<b>Total Tax Rate</b>	mills		<b>27.761567</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.687881</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.589015</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.290067</b>				21
Utility Plant, Jan. 1	\$	<b>3,341,506</b>	3,341,506				22
Materials & Supplies	\$	<b>13,555</b>	13,555				23
<b>Subtotal</b>	\$	<b>3,355,061</b>	<b>3,355,061</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,355,061</b>	<b>3,355,061</b>				26
Assessment Ratio	dec.		0.827000				27
<b>Assessed Value</b>	\$	<b>2,774,635</b>	<b>2,774,635</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.290067</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,748</b>	<b>50,748</b>				30
Tax Equivalent per 1994 PSC Report	\$	30,732					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,748</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,172		4
Structures and Improvements (311)	5,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,305		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,292</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,433		12
Structures and Improvements (321)	235,830		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,719		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,498		20
<b>Total Pumping Plant</b>	<b>348,480</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,821		23
<b>Total Water Treatment Plant</b>	<b>13,821</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,172	4
Structures and Improvements (311)			5,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	5,300	(139,696)	6,309	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>5,300</b>	<b>(139,696)</b>	<b>15,296</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,433	12
Structures and Improvements (321)		(207,656)	28,174	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,023	(30,205)	64,491	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,498	20
<b>Total Pumping Plant</b>	<b>3,023</b>	<b>(237,861)</b>	<b>107,596</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,821	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,821</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,954		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	897,828		26
Transmission and Distribution Mains (343)	1,240,464	52,310	27
Fire Mains (344)	0		28
Services (345)	264,637	7,959	29
Meters (346)	137,485	3,933	30
Hydrants (348)	175,084	5,542	31
Other Transmission and Distribution Plant (349)	514		32
<b>Total Transmission and Distribution Plant</b>	<b>2,725,966</b>	<b>69,744</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,000		34
Office Furniture and Equipment (372)	174		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	15,723		37
Other General Equipment (379)	75,050		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>92,947</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,341,506</b>	<b>69,744</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,341,506</b>	<b>69,744</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,954	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(556,683)	341,145	26
Transmission and Distribution Mains (343)	10,500	(181,014)	1,101,260	27
Fire Mains (344)			0	28
Services (345)	1,600	(72,356)	198,640	29
Meters (346)	4,199	(25,176)	112,043	30
Hydrants (348)	1,100	(27,489)	152,037	31
Other Transmission and Distribution Plant (349)			514	32
<b>Total Transmission and Distribution Plant</b>	<b>17,399</b>	<b>(862,718)</b>	<b>1,915,593</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			2,000	34
Office Furniture and Equipment (372)			174	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			15,723	37
Other General Equipment (379)			75,050	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>92,947</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,722</b>	<b>(1,240,275)</b>	<b>2,145,253</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>25,722</b>	<b>(1,240,275)</b>	<b>2,145,253</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		139,696	139,696	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>139,696</b>	<b>139,696</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		207,656	207,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		30,205	30,205	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>237,861</b>	<b>237,861</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>
<b>GENERAL PLANT</b>		
Land and Land Rights (370)		33
Structures and Improvements (371)		34
Office Furniture and Equipment (372)		35
Computer Equipment (372.1)		36
Transportation Equipment (373)		37
Other General Equipment (379)		38
Other Tangible Property (390)		39
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		40
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		556,683	556,683 26
Transmission and Distribution Mains (343)		181,014	181,014 27
Fire Mains (344)			0 28
Services (345)		72,356	72,356 29
Meters (346)		25,176	25,176 30
Hydrants (348)		27,489	27,489 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>862,718</b>	<b>862,718</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,240,275</b>	<b>1,240,275</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>1,240,275</b>	<b>1,240,275</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,722	9,722	1
February			10,422	10,422	2
March			9,923	9,923	3
April			9,696	9,696	4
May			10,707	10,707	5
June			11,072	11,072	6
July			11,267	11,267	7
August			10,637	10,637	8
September			10,050	10,050	9
October			8,792	8,792	10
November			8,498	8,498	11
December			9,376	9,376	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>120,162</b>	<b>120,162</b>	
Less: Water sold				107,099	13
Volume pumped but not sold				13,063	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				260	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				260	19
Volume pumped but unaccounted for				12,803	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				517	23
Date of maximum: 7/2/2003					24
Cause of maximum:					25
Summer weather conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				152	26
Date of minimum: 10/23/2003					27
Total KWH used for pumping for the year				130,139	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
260 NORTH GRANT	#1	274	12	72,904	No	<b>1</b>
300 NORTH GRANT	#2	240	12	66,321	Yes	<b>2</b>
210 NORTH COLLEGE	#4	125	16	216,737	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #3 (WELL #1)	BOOSTER #4 (WELL #1)	WELL #1	<b>1</b>
Location	260 NORTH GRANT	260 NORTH GRANT	260 NORTH GRANT	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	LAYNE	<b>5</b>
Year Installed	1935	1975	1935	<b>6</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	425	425	300	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	UNKNOWN	U S ELECTRIC	<b>10</b>
Year Installed	1935	1975	1935	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	30	30	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #2 LL #3-ABANDONED 12/24/97		WELL #4	<b>14</b>
Location	300 NORTH GRANTRNER OF STATE & JUNEAU		210 NORTH COLLEGE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	R	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	AMERICAN	<b>18</b>
Year Installed	1990	1972	1995	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	530	750	825	<b>21</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	WESTINGHOUSE	U S ELECTRIC	<b>23</b>
Year Installed	1990	1972	1996	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	40	30	75	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	EAST SIDE	WEST SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	2001	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	143	140	6
Total capacity in gallons (actual)	400,000	75,000	7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	4.000	749	0	0	0	749
A	D	6.000	9,075	0	0	0	9,075
M	D	6.000	22,329	0	0	0	22,329
A	T	8.000	60	0	0	0	60
M	D	8.000	22,060	976	1,244	0	21,792
M	S	8.000	217	0	0	0	217
M	T	8.000	125	0	0	0	125
M	D	10.000	15,093	268	0	0	15,361
A	D	12.000	4,835	0	0	0	4,835
A	T	12.000	165	0	0	0	165
M	D	12.000	1,805	0	0	0	1,805
M	S	12.000	170	0	0	0	170
M	T	12.000	54	0	0	0	54
<b>Total Within Municipality</b>			<b>76,737</b>	<b>1,244</b>	<b>1,244</b>	<b>0</b>	<b>76,737</b>
<b>Total Utility</b>			<b>76,737</b>	<b>1,244</b>	<b>1,244</b>	<b>0</b>	<b>76,737</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	403	10	10	0	403		1
M	1.000	276	5	0	(1)	280		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	14	0	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	10	0	0	0	10		7
M	6.000	2	0	0	0	2		8
M	8.000	2	0	0	0	2		9
<b>Total Utility</b>		<b>715</b>	<b>15</b>	<b>10</b>	<b>(1)</b>	<b>719</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	80	0	20	0	60	20	1
0.750	727	48	0	0	775	35	2
1.000	31	5	1	0	35	5	3
1.500	6	0	0	0	6	0	4
2.000	16	2	0	0	18	5	5
3.000	3	0	0	0	3	0	6
4.000	2	0	0	0	2	0	7
6.000	5	0	0	0	5	1	8
8.000	1	0	0	0	1	1	9
12.000	1	0	1	0	0	0	10
<b>Total:</b>	<b>872</b>	<b>55</b>	<b>22</b>	<b>0</b>	<b>905</b>	<b>67</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	43	11	0	0	1	5	60	1
0.750	590	71	0	0	0	114	775	2
1.000	0	27	0	3	0	5	35	3
1.500	0	6	0	0	0	0	6	4
2.000	0	11	0	5	0	2	18	5
3.000	0	1	0	0	2	0	3	6
4.000	0	0	1	1	0	0	2	7
6.000	0	0	0	0	4	1	5	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	0	0	0	10
<b>Total:</b>	<b>633</b>	<b>127</b>	<b>1</b>	<b>9</b>	<b>8</b>	<b>127</b>	<b>905</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	126	2	2		126	2
<b>Total Fire Hydrants</b>	<b>126</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>126</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	126
Number of distribution system valves end of year:	192
Number of distribution valves operated during year:	100

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 - Labor in total is up due to a different allocation used for water and sewer employees.

Account 650 - Tower painting costs in 2002.

Account 681 - Decrease reflects fewer supplies needed compared to previous years.

Account 686 - Insurance premiums increased 25% in 2003.

Account 688 - Water rate study done in 2002.

Account 689 - Increase due to increase allocation of shared expenses from city.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant as contributed plant.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant as contributed plant.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All additions were utility financed.

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### Water Services (Page W-18)

Explain all reported Adjustments.

Adjustment needed to reconcile schedule to actual service count.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions financed by the utility.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	388,134	401,714	<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>388,134</b>	<b>401,714</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	3,177	2,233	<b>2</b>
Servicing of Customers Lateral (632)	0	0	<b>3</b>
Sale of Fertilizer (633)	0	0	<b>4</b>
Rent from Sewerage Properties (634)	0	0	<b>5</b>
Miscellaneous Operating Revenues (635)	0	0	<b>6</b>
Amortization of Construction Grants (636)	0	0	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>3,177</b>	<b>2,233</b>	
<b>Total Operating Revenues</b>	<b>391,311</b>	<b>403,947</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	175,273	156,678	<b>8</b>
Maintenance Expenses (831-834)	0	0	<b>9</b>
Customer Accounting & Collection Expenses (840-843)	0	0	<b>10</b>
Administrative and General Expenses (850-857)	104,300	75,264	<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>279,573</b>	<b>231,942</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	141,131	136,704	<b>12</b>
Amortization Expense (404)		0	<b>13</b>
Taxes (408)	2,932	8,976	<b>14</b>
<b>Total Other Operating Expenses</b>	<b>144,063</b>	<b>145,680</b>	
<b>Total Operating Expenses</b>	<b>423,636</b>	<b>377,622</b>	
<b>NET OPERATING INCOME</b>	<b>(32,325)</b>	<b>26,325</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues	4	1,140	6,683	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>4</b>	<b>1,140</b>	<b>6,683</b>	
Measured Service to General Customers (622)				
Residential Revenues	636	26,567	164,291	5
Commercial Revenues	124	14,836	75,849	6
Industrial Revenues	2	3,021	41,408	7
Revenues from Public Authorities	7	2,688	12,907	8
<b>Total Measured Service to General Customers (622)</b>	<b>769</b>	<b>47,112</b>	<b>294,455</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	19,628	86,996	10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>774</b>	<b>67,880</b>	<b>388,134</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CASTLE ROCK CONTAINER CO.	3,000	3,977	4,425	5	1

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	3,177	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,177</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	74,391	69,414	<b>1</b>
Power and Fuel for Pumping (821)	27,316	25,970	<b>2</b>
Power and Fuel for Aeration Equipment (822)		0	<b>3</b>
Chlorine (823)		0	<b>4</b>
Phosphorous Removal Chemicals (824)		0	<b>5</b>
Sludge Conditioning Chemicals (825)		0	<b>6</b>
Other Chemicals for Sewage Treatment (826)	12,100	7,946	<b>7</b>
Other Operating Supplies and Expenses (827)	60,533	51,483	<b>8</b>
Transportation Expenses (828)	933	1,865	<b>9</b>
Rents (829)		0	<b>10</b>
<b>Total Operation Expenses</b>	<b>175,273</b>	<b>156,678</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)		0	<b>11</b>
Maintenance of Collection System Pumping Equipment (832)		0	<b>12</b>
Maintenance of Treatment and Disposal Plant Equipment (833)		0	<b>13</b>
Maintenance of General Plant Structures and Equipment (834)		0	<b>14</b>
<b>Total Maintenance Expenses</b>	<b>0</b>	<b>0</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)		0	<b>15</b>
Flat Rate Inspections (841)		0	<b>16</b>
Meter Reading (842)		0	<b>17</b>
Uncollectible Accounts (843)		0	<b>18</b>
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	25,181	22,539	<b>19</b>
Office Supplies and Expenses (851)	6,283	12,737	<b>20</b>
Outside Services Employed (852)	7,397	11,052	<b>21</b>
Insurance Expense (853)		0	<b>22</b>
Employees Pensions and Benefits (854)	41,525	20,782	<b>23</b>

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		0	<b>24</b>
Miscellaneous General Expenses (856)	23,914	8,154	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>104,300</b>	<b>75,264</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>279,573</b>	<b>231,942</b>	



**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Social Security		1,892	8,096	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		1,040	880	<b>2</b>
PSC Remainder Assessment			0	<b>3</b>
Other (specify): NONE			0	<b>4</b>
<b>Total tax expense</b>		<b>2,932</b>	<b>8,976</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	780		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	206,035		6
Collecting Mains and Accessories (313)	786,145	21,278	7
Interceptor Mains and Accessories (314)	53,710		8
Force Mains (315)	132,497		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>1,179,167</b>	<b>21,278</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	33,181		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	131,870		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>165,051</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	8,458		17
Structures and Improvements (331)	1,523,202		18
Preliminary Treatment Equipment (332)	309,378	4,107	19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	593,068	8,428	21
Advanced Treatment Equipment (335)	44,735		22
Chlorination Equipment (336)	1,540		23
Sludge Treatment and Disposal Equipment (337)	520,360		24
Plant Site Piping (338)	362,335		25
Flow Metering and Monitoring Equipment (339)	28,168		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			780	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			206,035	6
Collecting Mains and Accessories (313)	4,300		803,123	7
Interceptor Mains and Accessories (314)			53,710	8
Force Mains (315)			132,497	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>4,300</b>	<b>0</b>	<b>1,196,145</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			33,181	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			131,870	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>165,051</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			8,458	17
Structures and Improvements (331)			1,523,202	18
Preliminary Treatment Equipment (332)			313,485	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)	2,000		599,496	21
Advanced Treatment Equipment (335)			44,735	22
Chlorination Equipment (336)			1,540	23
Sludge Treatment and Disposal Equipment (337)			520,360	24
Plant Site Piping (338)			362,335	25
Flow Metering and Monitoring Equipment (339)			28,168	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	11,349	9,260	28
<b>Total Treatment and Disposal Plant</b>	<b>3,402,593</b>	<b>21,795</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	2,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	33,069	32,500	33
Other General Equipment (379)	33,843		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>68,912</b>	<b>32,500</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,815,723</b>	<b>75,573</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,815,723</b>	<b>75,573</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Outfall Sewer Pipes (340)			0	27
Other Treatment and Disposal Plant Equipment (341)	7,000		13,609	28
<b>Total Treatment and Disposal Plant</b>	<b>9,000</b>	<b>0</b>	<b>3,415,388</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			2,000	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)	10,800		54,769	33
Other General Equipment (379)			33,843	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>10,800</b>	<b>0</b>	<b>90,612</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,100</b>	<b>0</b>	<b>4,867,196</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>24,100</b>	<b>0</b>	<b>4,867,196</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
 <b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	0	0	0
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	0	0	0
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
2.000	5,036	0	0	0	<b>5,036</b>	<b>1</b>
4.000	440	0	0	0	<b>440</b>	<b>2</b>
6.000	50	0	0	0	<b>50</b>	<b>3</b>
8.000	54,234	510	510	0	<b>54,234</b>	<b>4</b>
10.000	8,686	0	0	0	<b>8,686</b>	<b>5</b>
15.000	8,185	0	0	0	<b>8,185</b>	<b>6</b>
<b>Total Utility</b>	<b>76,631</b>	<b>510</b>	<b>510</b>	<b>0</b>	<b>76,631</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page N-05)

#### General footnotes

Account 826 - This account increased due to a new account structure.  
Account 851 - This account decreased due to a new account structure.  
Account 850 - Insurance premiums increased over 25%.  
Account 856 - Increase is due to additional allocated expenses from the city.

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### Sewer Mains (Page N-12)

#### General footnotes

All additions were utility financed.

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